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Sixty-fourth session
Agenda item 21
Question of Cyprus

Security Council
Sixty-fourth year

Letter dated 9 November 2009 from the Permanent Representative of Turkey to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith a letter dated 6 November 2009, addressed to you by Kemal Gökeri, Representative of the Turkish Republic of Northern Cyprus (see annex).

I would be grateful if the text of the present letter and its annex could be circulated as a document of the General Assembly, under agenda item 21, and of the Security Council.

(*Signed*) Ertuğrul **Apakan**
Permanent Representative

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Annex to the letter dated 9 November 2009 from the Permanent Representative of Turkey to the United Nations addressed to the Secretary-General

I have the honour to convey herewith a copy of the letter dated 6 November 2009 addressed to you by Mehmet Ali Talat, President of the Turkish Republic of Northern Cyprus.

I should be grateful if the text of the letter could be circulated as a document of the General Assembly, under agenda item 21, and of the Security Council.

(*Signed*) M. Kemal **Gökeri**
Representative of the Turkish Republic of Northern Cyprus

Enclosure

I have the honour to refer to the statement made by the Greek Cypriot leader, Demetris Christofias, at the high-level plenary meeting of the United Nations General Assembly on 24 September 2009 (see A/64/PV.5) and to bring to your kind attention the following considerations.

It is unfortunate that the representatives of the Greek Cypriot administration, which purports to be the "Government of the Republic of Cyprus", continue to exploit this illegitimate and unlawful title by making erroneous statements before various international organizations, fundamentally distorting the legal and historical facts pertaining to the Cyprus problem. Thus, at the outset, it is imperative to set the record straight as regards the realities that have been prevailing in Cyprus for almost half a century.

The 1960 Republic of Cyprus, which was founded in accordance with international treaties, was destroyed in 1963 by the Greek Cypriot partner's onslaught on the Turkish Cypriot partner, and there has not been a joint central administration in the island since then. Each side has since ruled itself, while the Greek Cypriot side has continued to claim that it is the "Government of Cyprus". Hence, by late December 1963, there was no longer an entity called "Republic of Cyprus" as such, which reflected the 1960 agreements, since one of the partners, namely the Turkish Cypriots, was ousted by force of arms from all the organs of the State and government.

Mr. Christofias' references to the Turkish intervention in 1974 as "invasion" and the subsequent presence of Turkish troops in the island as "occupation" do not reflect the legal and historical facts of the recent history of the island. It is true that there has been an invasion on the island, but this is certainly not the Turkish intervention of 1974, which is fully legitimate as it was conducted in accordance with its obligations under the 1960 Treaty of Guarantee. Rather, it is the Greek Cypriot usurpation of the entire government mechanism since 1963 and the Greek invasion of 15 July 1974, when the junta in Athens staged a coup on the island aimed at the annexation of the island to Greece (Enosis). In a speech before the United Nations Security Council on 19 July 1974, the then Greek Cypriot leader, Archbishop Makarios, in his purported capacity as the deposed "President of the Government of the Republic of Cyprus", stated the following:

> "The coup of the Greek junta is an invasion, and from its consequences the whole people of Cyprus suffers, both Greeks and Turks ... The Security Council should call upon the military regime of Greece to withdraw from Cyprus the Greek officers serving in the National Guard, and to put an end to its invasion of Cyprus." (S/PV.1780, para. 32)

As for Mr. Christofias' remarks in relation to the current negotiating process, contrary to his claim that we agreed that "the process would be in the hands of Cypriots without arbitration and artificial timetables", the view of the Turkish Cypriot side as regards the involvement in the negotiating process of the international community in general and the United Nations in particular has been unequivocally clear from the beginning. We have never agreed with the Greek Cypriot side that there will not be any arbitration or timetables in the process. We are cognizant of the fact that the main responsibility to find a settlement in the island lies first and foremost with the two sides in Cyprus. Nevertheless, this does

not rule out, as the Greek Cypriot side suggests, the possibility of receiving help in the process, when needed, from the international community. The Cyprus problem has been on the agenda of the United Nations for almost half a century. The negotiations have been conducted under the good offices mission of the successive United Nations Secretaries-General. Thus, it is not tenable to suggest that after 40 years of negotiations, the international community, and particularly the United Nations, do not have any role to play in the process. Naturally, the extent of the involvement of the United Nations shall be determined by the developments that will take place in the process. Consequently, the involvement of the United Nations may vary from providing expert support to tabling bridging proposals, and, if required, to arbitration. Outright rejection of any sort of active United Nations involvement would deny us the opportunity to benefit from the considerable expertise of the United Nations accumulated on the Cyprus problem and on similar problems worldwide, and thus would diminish the prospect of achieving a fair and viable settlement in Cyprus. I would, therefore, urge my counterpart to reconsider his opposition to active United Nations involvement.

The view of the Turkish Cypriot side regarding the issue of "timetables" is also known to all concerned. It is an undeniable fact that there are natural timetables in the process, the most important one being the Presidential elections in the Turkish Republic of Northern Cyprus in April 2010. Thus, I have been urging my counterpart to commit himself to finding a settlement in 2009, which can be put to separate simultaneous referendums in the first months of 2010. Taking comfort in its unlawful and illegitimate status as the internationally recognized government of the island and a member of the European Union on behalf of the whole island, the Greek Cypriot side unfortunately prefers to play for time and instead of concentrating on the current process to find a negotiated settlement to the Cyprus problem, aims at extracting unilateral concessions from Turkey by way of exploiting its European Union candidacy. The sooner the Greek Cypriot side realizes that this strategy is bound to fail and focuses on the negotiations, the stronger will be the prospect for an early settlement.

One of the most disturbing parts of Christofias' statement is where he fundamentally distorted the agreed framework for settlement by claiming that "Our goal is the restoration of the sovereignty, territorial integrity, independence and unity of the Republic of Cyprus" and that "we are committed to the evolution of the unitary State into a federal State consisting of two largely autonomous regions". To set the record straight, I would like to remind all concerned, including my counterpart, that what he had described has never been the framework within which the full-fledged negotiations under the auspices of the good offices mission of the United Nations Secretaries-General were conducted. The aim of the negotiations is the creation of a new state of affairs in Cyprus within the framework of a genuine power-sharing arrangement which will fully respect and reflect the cardinal principles of political equality, bicommunality and bizonality. The Turkish Cypriot side categorically rejects negotiating outside the agreed framework and thus would never accept "the restoration of the sovereignty, territorial integrity, independence and unity of the Republic of Cyprus" and "the evolution of the unitary State into a federal State consisting of two largely autonomous regions". Furthermore, it should be stressed, at this point, that within the context of the Cyprus negotiations, the term "autonomous regions" is a new creation by the Greek Cypriot side. Such a reference is tantamount to the total denial of the established United Nations parameters and

agreed framework for settlement. A more serious and sincere approach is required if we are to succeed in our endeavour to achieve a settlement.

In view of the Greek Cypriot attempt to distort the agreed framework of the negotiations, the developments which led to the start of the current process should be recollected. It would be recalled that before the start of the full-fledged negotiations on 3 September 2008, the two leaders in Cyprus had met a number of times and issued joint statements outlining the framework of the comprehensive settlement to be achieved at the end of the process. Aware of the fact that the most basic foundation of each negotiating process is the overriding principle of "*pacta sunt servanda*", the Turkish Cypriot side has remained, and will continue to remain, committed to the framework drawn by the two leaders. We naturally expect that our Greek Cypriot counterparts will also respect the agreed settlement framework which was expressly outlined in the Joint Statement dated 23 May 2008 to the effect that "This partnership will have a Federal Government with a single international personality, as well as a Turkish Cypriot Constituent State and a Greek Cypriot Constituent State, which will be of equal status" (see S/2008/353, annex III).

In addition to the joint statements of the two leaders, the other main pillar of a comprehensive solution in Cyprus is the established settlement parameters of the United Nations. Given that the negotiations are being conducted under the good offices mission of the Secretary-General of the United Nations and that the parties could not start from scratch after 40 years of negotiations, assuming otherwise would be incomprehensible.

Apart from his usual unconvincing rhetoric of "invasion" and "occupation", Mr. Christofias also blames Turkey for pursuing a "confederal solution" in Cyprus. As a matter of fact, Turkey has always been in support of a fair and viable settlement in the island on the basis of the established United Nations parameters. Turkey and the Turkish Cypriot side proved, beyond any doubt, their sincerity for such a settlement in 2004. The positive role Turkey played in 2004 by encouraging the Turkish Cypriots for a "yes" vote to the United Nations Comprehensive Settlement Plan (also known as the Annan Plan) is well recorded in the relevant United Nations documents. As for the current process, Turkey has already stated on numerous occasions its full support to the process and encourages the parties to find a comprehensive settlement as soon as possible. Against this background, the Greek Cypriot false accusations against Turkey can only be considered as a futile attempt aimed at diverting attention from the fact that, despite the unequivocal support of Turkey and the expressed will of the Turkish Cypriot side for settlement, the Cyprus problem remains unresolved owing to the Greek Cypriot "no" vote in 2004. Indeed, what is expected from the Greek Cypriot side is to show its sincerity for a settlement by adopting a flexible approach in the current negotiating process, rather than insisting on its policy of making unfounded allegations against Turkey and the Turkish Cypriot side.

Mr. Christofias also asserts that the Turkish Cypriot side makes proposals in the process which are outside the United Nations framework. The reality, however, is that during the negotiations the Turkish Cypriot side very often feels obliged to urge the Greek Cypriot side to remain within the framework of the United Nations parameters when tabling its proposals. Indeed, the main differences between the two sides in the negotiations are on issues where the Greek Cypriot side has made proposals outside the United Nations parameters. A case in point is the Greek

Cypriot refusal to accept the well-established United Nations definition of the principle of bizonality. As you are well aware, according to the United Nations, "The bizonality of the federation is reflected in the fact that each federated State would be administered by one community which would be guaranteed a clear majority of the population and of land ownership in its area." (The Secretary-General's reports of 1990 (S/21183) and 1992 (S/23780) and Security Council resolution 750 (1992)). This has been a well-established parameter since the early 1990s and all the settlement plans prepared thereafter have envisaged a property regime which, in practice, observed and further developed this principle. I believe that the United Nations has the responsibility to make the necessary intervention when a proposal which clearly falls outside the United Nations parameters is tabled by either side.

In his statement, Mr. Christofias talks about "paradoxes" and "anomalies" in relation to Cyprus. One has to be very careful when he talks about paradoxes within the context of the Cyprus problem. As the issue was brought up, I would like to make some contribution to the subject by drawing your attention to some real paradoxes in the island. Is it not a paradox that the 1960 Republic of Cyprus, which was a partnership republic of Greek Cypriots and Turkish Cypriots, continues to be recognized as the "legitimate Government of the whole island" despite the fact that the Turkish Cypriots were ousted from the government almost half a century ago? Is it not a paradox that such a government became a member of the European Union on behalf of the whole island only a couple of days after it rejected the internationally endorsed United Nations settlement plan and the Turkish Cypriots, who overwhelmingly voted in favour of compromise (a fundamental pillar of the European Union), were left out in the cold? Is it not a paradox that Turkish Cypriots are considered to be European Union citizens, but continue to live under all-embracing isolation in all spheres of life? As a matter of fact, there are paradoxes, there are anomalies and there are grave injustices in Cyprus, and the victims are the Turkish Cypriots.

Mr. Christofias calls on Turkey in his statement to "fulfil its obligations towards the Republic of Cyprus as well as towards the European Union", while the Greek Cypriot side continuously prevents the European Union and the international community from fulfilling their obligations towards the Turkish Cypriots. The promises made and the decisions taken after the Turkish Cypriot "yes" vote for compromise and settlement in 2004 are yet to produce tangible results because of Greek Cypriot blockage. The European Union Council's decision of 26 April 2004, the Council of Europe decision of 29 April 2004 and the report of the Secretary-General of the United Nations of 28 May 2004 are among the plethora of international documents where calls were made for the lifting of the isolation of the Turkish Cypriots. It is all the more disappointing that such efforts of the Greek Cypriot side continue unabated, particularly at a time when full-fledged negotiations to find a comprehensive settlement are under way between the two sides in Cyprus. Naturally, such hostile policies do not instil confidence in the Turkish Cypriot people as regards the sincerity of the Greek Cypriot side in the current settlement process.

Mr. Christofias also asserts that "Turkish Cypriot compatriots are equal citizens of the Republic of Cyprus". This remark begs the question "how the Turkish Cypriots can be considered as the equal citizens of the 'Republic of Cyprus' when they were ousted from the entire state machinery by force of arms almost half a

century ago and when the so-called 'Republic of Cyprus', which was supposed to be a partnership State, has since become a convenient tool for the Greek Cypriot side in taking every measure to suffocate the Turkish Cypriots by further isolating them from the rest of the world?"

In concluding, I would like to reiterate the commitment of the Turkish Cypriot side for the settlement of the Cyprus problem under the auspices of your mission of good offices and on the basis of the established United Nations parameters and body of work. It is my sincere conviction that there exists today a genuine window of opportunity to find a comprehensive settlement to this protracted problem. We already missed a historic opportunity in 2004. We cannot afford to miss another opportunity in the efforts to find a negotiated settlement.

I should be grateful if the text of the present letter could be circulated as a document of the General Assembly, under agenda item 21, and of the Security Council.

(*Signed*) Mehmet Ali **Talat**
President

United Nations A/64/524

General Assembly

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Sixty-fourth session
Agenda item 112 (a)

Appointments to fill vacancies in subsidiary organs and other appointments: appointment of members of the Advisory Committee on Administrative and Budgetary Questions

Report of the Fifth Committee

Rapporteur: Ms. Yuliana Zhivkova **Georgieva** (Bulgaria)

1. At its 2nd plenary meeting, on 18 September 2009, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-fourth session the item entitled "Appointments to fill vacancies in subsidiary organs and other appointments: appointment of members of the Advisory Committee on Administrative and Budgetary Questions".

2. At its 13th meeting, on 6 November 2009, the Fifth Committee had before it the following documents:

(a) Note by the Secretary-General concerning the vacancies in the membership of the Advisory Committee on Administrative and Budgetary Questions that would occur as a result of the expiration of the term of office of five of its members on 31 December 2009 (A/64/101);

(b) Note by the Secretary-General containing the names of nine persons nominated by their respective Governments for appointment or reappointment to the Advisory Committee on Administrative and Budgetary Questions for a three-year term of office beginning on 1 January 2010 (A/C.5/64/4).

3. At the same meeting, the Committee proceeded to select, by secret ballot, two persons from the three candidates nominated by the Group of African States. The result of the voting was as follows:

African States

Number of ballots cast:	189
Invalid ballots:	0
Number of valid ballots:	189

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Abstentions:	3
Number of members voting:	186
Required majority:	94
Number of votes obtained:	
Nonye Udo (Nigeria)	153
Collen Vixen Kelapile (Botswana)	150
Tesfa Alem Seyoum (Eritrea)	54

4. Having obtained the required majority, Nonye Udo (Nigeria) and Collen Vixen Kelapile (Botswana) were recommended for appointment as members of the Advisory Committee on Administrative and Budgetary Questions for a three-year term of office beginning on 1 January 2010 (see para. 11).

5. Also at the same meeting, the Committee proceeded to select, by secret ballot, one person from the two candidates nominated by the Group of Asian States. The result of the voting was as follows:

Asian States

Number of ballots cast:	189
Invalid ballots:	0
Number of valid ballots:	189
Abstentions:	2
Number of members voting:	187
Required majority:	94
Number of votes obtained:	
Mohammad Mustafa Tal (Jordan)	130
Javad Safaei (Islamic Republic of Iran)	57

6. Having obtained the required majority, Mohammad Mustafa Tal (Jordan) was recommended for appointment as a member of the Advisory Committee on Administrative and Budgetary Questions for a three-year term of office beginning on 1 January 2010 (see para. 11).

7. The Fifth Committee then proceeded to select, by secret ballot, one person from the two candidates nominated by the Group of Eastern European States. The result of the voting was as follows:

Eastern European States

Number of ballots cast:	189
Invalid ballots:	0
Number of valid ballots:	189
Abstentions:	5
Number of members voting:	184
Required majority:	93
Number of votes obtained:	
Jasminka Dinić (Croatia)	110
Dariusz Manczyk (Poland)	74

8. Having obtained the required majority, Jasminka Dinić (Croatia) was recommended for appointment as a member of the Advisory Committee on Administrative and Budgetary Questions for a three-year term of office beginning on 1 January 2010 (see para. 11).

9. At the same meeting, the Committee proceeded to select, by secret ballot, one person from the two candidates nominated by the Group of Latin American and Caribbean States. The result of the voting was as follows:

Latin American and Caribbean States

Number of ballots cast:	189
Invalid ballots:	0
Number of valid ballots:	189
Abstentions:	2
Number of members voting:	187
Required majority:	94
Number of votes obtained:	
Stafford Oliver Neil (Jamaica)	109
Jean Wesley Cazeau (Haiti)	78

10. Having obtained the required majority, Stafford Oliver Neil (Jamaica) was recommended for appointment as a member of the Advisory Committee on Administrative and Budgetary Questions for a three-year term of office beginning on 1 January 2010 (see para. 11).

Recommendation of the Fifth Committee

11. The Fifth Committee recommends that the General Assembly appoint the following persons as members of the Advisory Committee on Administrative and Budgetary Questions for a three-year term of office beginning on 1 January 2010:

Ms. Jasminka Dinić (Croatia)

Mr. Collen Vixen Kelapile (Botswana)

Mr. Stafford Oliver Neil (Jamaica)

Mr. Mohammad Mustafa Tal (Jordan)

Ms. Nonye Udo (Nigeria)

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Sixty-fourth session
Agenda item 112 (b)

Appointments to fill vacancies in subsidiary organs and other appointments: appointment of members of the Committee on Contributions

Report of the Fifth Committee

Rapporteur: Ms. Yuliana Zhivkova **Georgieva** (Bulgaria)

1. ➤ At its 2nd plenary meeting, on 18 September 2009, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-fourth session the item entitled "Appointments to fill vacancies in subsidiary organs and other appointments: appointment of members of the Committee on Contributions".

2. At its 13th meeting, on 6 November 2009, the Fifth Committee had before it the following documents:

(a) Note by the Secretary-General concerning the vacancies in the membership of the Committee on Contributions that would occur as a result of the expiration of the term of office of six of its members on 31 December 2009 (A/64/102/Rev.1);

(b) Note by the Secretary-General containing the names of six persons nominated by their respective Governments for appointment or reappointment to the Committee on Contributions for a three-year term of office beginning on 1 January 2010 (A/C.5/64/5).

3. At the same meeting, the Committee decided, by acclamation, to recommend to the General Assembly that it appoint Andrzej T. Abraszewski (Poland), Elmi Ahmed Dualeh (Somalia), Ihor V. Humenny (Ukraine), Meshal Al-Mansour (Kuwait), Lisa P. Spratt (United States of America) and Shigeki Sumi (Japan) as members of the Committee on Contributions for a three-year term of office beginning on 1 January 2010 (see para. 4).

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Recommendation of the Fifth Committee

4. The Fifth Committee recommends that the General Assembly appoint the following persons as members of the Committee on Contributions for a three-year term of office beginning on 1 January 2010:

Mr. Andrzej T. Abraszewski (Poland)
Mr. Elmi Ahmed Dualeh (Somalia)
Mr. Ihor V. Humenny (Ukraine)
Mr. Meshal Al-Mansour (Kuwait)
Ms. Lisa P. Spratt (United States of America)
Mr. Shigeki Sumi (Japan)

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Sixty-fourth session
Agenda item 112 (c)

Appointments to fill vacancies in subsidiary organs and other appointments: confirmation of the appointment of members of the Investments Committee

Report of the Fifth Committee

Rapporteur: Ms. Yuliana Zhivkova **Georgieva** (Bulgaria)

1. At its 2nd plenary meeting, on 18 September 2009, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-fourth session the item entitled "Appointments to fill vacancies in subsidiary organs and other appointments: confirmation of the appointment of members of the Investments Committee".

2. At its 13th meeting, on 6 November 2009, the Fifth Committee had before it the following documents:

(a) Note by the Secretary-General concerning vacancies in the membership of the Investments Committee that would occur as a result of the expiration of the term of office of three of its members on 31 December 2009 (A/64/103);

(b) Note by the Secretary-General in which, in accordance with the provisions of article 20 of the Regulations of the United Nations Joint Staff Pension Fund, the Secretary-General, after consultation with the United Nations Joint Staff Pension Board and the Advisory Committee on Administrative and Budgetary Questions, submitted for confirmation by the General Assembly the reappointment of two members of the Investments Committee as regular members for a three-year term, and one member of the Committee as a regular member for a one-year term (A/C.5/64/6).

3. At the same meeting, the Fifth Committee decided, by acclamation, to recommend to the General Assembly that it confirm the reappointment of Emilio J. Cárdenas (Argentina) and Linah K. Mohohlo (Botswana) as regular members of the Investments Committee for a three-year term of office beginning on 1 January 2010 and the reappointment of Fernando Chico Pardo (Mexico), who would reach the term limit of 15 years on 31 December 2010, as a regular member of the Committee

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for a one-year term of office, effective 1 January 2010 and expiring on 31 December 2010 (see para. 5 below).

4. Also at the same meeting, the Committee decided, by acclamation, to recommend to the General Assembly that it confirm the reappointment of Simon Jiang (China) and Ivan Pictet (Switzerland) as ad hoc members of the Investments Committee for a one-year term of office beginning on 1 January 2010 (see para. 6 below).

Recommendations of the Fifth Committee

5. The Fifth Committee recommends that the General Assembly confirm the reappointment by the Secretary-General of Mr. Emilio J. Cárdenas (Argentina) and Ms. Linah K. Mohohlo (Botswana) as regular members of the Investments Committee for a three-year term of office beginning on 1 January 2010 and to confirm the reappointment of Mr. Fernando Chico Pardo (Mexico) as a regular member of the Committee for a one-year term of office beginning on 1 January 2010.

6. The Committee also recommends that the General Assembly reappoint Mr. Simon Jiang (China) and Mr. Ivan Pictet (Switzerland) as ad hoc members of the Investments Committee for a one-year term beginning on 1 January 2010.

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Sixty-fourth session
Agenda item 112 (d)

Appointments to fill vacancies in subsidiary organs and other appointments: appointment of a member of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Ms. Yuliana Zhivkova **Georgieva** (Bulgaria)

1. At its 2nd plenary meeting, on 18 September 2009, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-fourth session the item entitled "Appointments to fill vacancies in subsidiary organs and other appointments: appointment of a member of the Board of Auditors" and to allocate it to the Fifth Committee.

2. At its 13th meeting, on 6 November 2009, the Fifth Committee had before it the following documents:

(a) Note by the Secretary-General concerning a vacancy in the membership of the Board of Auditors that would occur as a result of the expiration of the term of office of one of its members on 30 June 2010 (A/64/104);

(b) Note by the Secretary-General in which he reported that the Government of the United Kingdom of Great Britain and Northern Ireland had nominated the Comptroller and Auditor-General of the National Audit Office of the United Kingdom for appointment as a member of the Board of Auditors for a six-year term of office beginning on 1 July 2010 (A/C.5/64/7).

3. At the same meeting the Committee decided, by acclamation, to recommend to the General Assembly that it appoint the Comptroller and Auditor-General of the National Audit Office of the United Kingdom as a member of the Board of Auditors for a six-year term of office beginning on 1 July 2010 (see para. 4 below).

Recommendation of the Fifth Committee

4. The Fifth Committee recommends that the General Assembly appoint the Comptroller and Auditor-General of the National Audit Office of the United Kingdom of Great Britain and Northern Ireland as a member of the Board of Auditors for a six-year term of office beginning on 1 July 2010.

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Agenda item 112 (e)

Appointments to fill vacancies in subsidiary organs and other appointments: appointment of members of the International Civil Service Commission

Report of the Fifth Committee

Rapporteur: Ms. Yuliana Zhivkova **Georgieva** (Bulgaria)

1. At its 2nd plenary meeting, on 18 September 2009, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-fourth session, under the item entitled "Appointments to fill vacancies in subsidiary organs and other appointments", the sub-item:

"(e) Appointment of members of the International Civil Service Commission:

"(i) Appointment of members of the Commission;

"(ii) Designation of the Vice-Chairman of the Commission"

and to allocate it to the Fifth Committee.

2. At its 13th meeting, on 6 November 2009, the Fifth Committee had before it the following documents:

(a) Note by the Secretary-General concerning the vacancies in the membership of the International Civil Service Commission that would occur as a result of the expiration of the terms of office of five of its members on 31 December 2010 (A/64/105);

(b) Note by the Secretary-General containing the names of persons nominated by their respective Governments for appointment or reappointment to the Commission to fill the following vacancies: one member from the Group of Asian States, one member from the Group of Latin American and Caribbean States and three members from the Group of Western European and Other States (A/C.5/64/8);

(c) Note by the Secretary-General containing the name of a person nominated by his Government for designation to the post of Vice-Chairman of the International Civil Service Commission (A/C.5/64/8/Add.1).

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3. At the same meeting, the Committee decided, by acclamation, to recommend to the General Assembly the appointment of Minoru Endo (Japan) and Gilberto Paranhos Velloso (Brazil) as members of the Commission for a four-year term of office beginning on 1 January 2010 (see para. 7 below).

4. The Fifth Committee then proceeded to elect, by secret ballot, three persons from among the four candidates nominated by the Group of Western European and Other States. The result of the voting was as follows:

Number of ballots cast:	190
Invalid ballots:	0
Number of valid ballots:	190
Abstentions:	2
Number of members voting:	188
Required majority:	95
Number of votes obtained:	
Gian Luigi Valenza (Italy)	155
Lucretia Myers (United States of America)	148
Wolfgang Stöckl (Germany)	145
Spyridon Flogaitis (Greece)	95

5. Having obtained the required majority and more votes than the other candidate, Gian Luigi Valenza (Italy), Lucretia Myers (United States) and Wolfgang Stöckl (Germany) were recommended for appointment as members of the Commission for a four-year term of office beginning on 1 January 2010 (see para. 7 below).

6. Also at the same meeting, the Committee decided, by acclamation, to recommend the designation of Wolfgang Stöckl (Germany) as Vice-Chairman of the International Civil Service Commission for a four-year term of office beginning on 1 January 2010 (see para. 7 below).

Recommendation of the Fifth Committee

7. The Fifth Committee recommends that the General Assembly appoint the following persons as members of the International Civil Service Commission for a four-year term of office beginning on 1 January 2010:

Mr. Minoru Endo (Japan)
Ms. Lucretia Myers (United States of America)
Mr. Gilberto Paranhos Velloso (Brazil)
Mr. Wolfgang Stöckl (Germany)
Mr. Gian Luigi Valenza (Italy)

and designate Mr. Wolfgang Stöckl (Germany) as Vice-Chairman of the International Civil Service Commission for a four-year term of office beginning on 1 January 2010.

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Sixty-fourth session
Agenda item 154
Financing of the United Nations Observer Mission in Georgia

Financial performance report of the United Nations Observer Mission in Georgia for the period from 1 July 2008 to 30 June 2009 and proposed revised budget of the United Nations mission for the period from 1 July 2009 to 30 June 2010

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2008/09	$34,484,200
Expenditure for 2008/09	$33,982,200
Unencumbered balance for 2008/09	$502,000
Initial appropriation for 2009/10	$15,000,000
Proposed revised estimates for 2009/10	$10,946,000
Projected expenditure 2009/10[a]	$10,760,100
Estimated unencumbered balance for 2009/10[a]	$186,000
Recommendation of the Advisory Committee for 2009/10	$10,946,000

[a] Estimates as at 30 September 2009.

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I. Introduction

1. The documents reviewed and used for background by the Advisory Committee in its consideration of the financing of the United Nations Observer Mission in Georgia (UNOMIG) are listed at the end of the present report.

II. Financial performance report for the period from 1 July 2008 to 30 June 2009

2. The General Assembly, by its resolution 62/260, appropriated an amount of $34,484,200 gross ($32,070,500 net) for the maintenance of UNOMIG for the period from 1 July 2008 to 30 June 2009. In that connection, the Security Council, in resolution 1866 (2009), decided to extend the mission for a new period, terminating on 15 June 2009. Expenditures for the period totalled $33,982,200 gross ($31,468,700 net). The resulting unencumbered balance of $502,000 gross ($601,800 net) represents, in gross terms, 1.5 per cent of the appropriation. The resources provided for 136 military observers, 20 United Nations police personnel, 114 international staff, 212 national staff (including 1 temporary position) and 1 United Nations Volunteer. An analysis of key resource variances of the mission's underexpenditures and overexpenditures is provided in section IV of the performance report (A/64/463).

III. Proposed budget for the period from 1 July 2009 to 30 June 2010

A. Mandate

3. The mandate of UNOMIG was established by the Security Council in its resolution 858 (1993) and expanded in its resolution 937 (1994). The Council, by its resolution 1866 (2009), decided to extend the mandate of the mission until 15 June 2009. The mandate was not extended by the Council beyond that date.

B. Financial information

4. The Advisory Committee was informed that a total of $396,334,000 had been assessed on Member States in respect of UNOMIG since its inception. Payments received as at 30 September 2009 amounted to $387,428,000, leaving an outstanding balance of $8,906,000. As at 19 October 2009, the cash position of the mission was $4,000,000, including a loan in the amount of $3 million from the accounts of the United Nations Protection Force. The three-month operating reserve amounts to $2,886,000 and the remaining available cash balance amounts to $1,115,000. **The Committee reiterates its concern over the precarious financial situation of the mission, in particular in view of the fact that it was closed as at 31 October 2009. The Committee notes that the accounts of the mission will remain open until all financial transactions, including the outstanding loan, have been settled.**

5. The Advisory Committee was informed that, as at 30 September 2009, an estimated amount of $200,000 was owed for contingent-owned equipment reimbursements. In respect of death and disability compensation, $426,000 had been paid for nine claims since the inception of UNOMIG and no claims were pending.

C. Resource requirements

6. The initial budget for the mission for the period from 1 July 2009 to 30 June 2010, as contained in the report of the Secretary-General on the financing of the mission dated 15 January 2009 (A/63/684), amounted to $38,838,500 gross ($36,295,700 net). Following the decision by the Security Council, in its resolution 1866 (2009), to extend the mission until 15 June 2009, the General Assembly, in its resolution 63/293, appropriated an amount of $15 million for the mission for the period from 1 July to 31 December 2009 and decided to apportion among Member States the amount of $10 million for the period from 1 July to 31 December 2009. The Assembly also requested the Secretary-General to submit the administrative liquidation budget for the mission for consideration by the Assembly at the main part of its sixty-fourth session. In view of the fact that the mission's mandate was not extended beyond 15 June 2009, the proposed revised budget for the liquidation period from 1 July to 31 October 2009 amounts to $10,946,000 gross ($10,012,500 net).

7. As indicated in the budget document, the proposed revised budget reflects the actual deployment of military, United Nations police, international and national staff as at 1 July 2009. It provides for the repatriation of the 103 military observers and the 13 United Nations police officers who were present in the mission area as at 1 July 2009, the reduction of 98 international staff and the separation of 203 national staff (including 1 temporary position), as well as for the administrative liquidation of the mission during the four-month period from 1 July to 31 October 2009 (A/64/464, para. 5).

1. Military and police personnel

	Planned reduction			
Category	*July 2009*[a]	*August 2009*	*September 2009*	*October 2009*
Military observers	103	5	5	0
United Nations police	13	0	0	0

[a] Represents the highest authorized strength for the period.

8. The initial apportionment for military and police personnel for the financial period 1 July 2009 to 30 June 2010 amounted to $670,700; the revised estimates amount to $456,300, a reduction of $214,400. The reduction is due to the repatriation of military observers and United Nations police, inclusive of payment of mission subsistence allowance. The Advisory Committee was informed that the repatriation of military and police personnel and their equipment proceeded as planned and that all personnel had been repatriated as at 30 September 2009.

2. Civilian personnel

Category	*July 2009*	*August 2009*	*September 2009*	*October 2009*	*1 November 2009*
International staff	95	70	50	30	0
National staff	201	137	31	0	0
Temporary positions (national)	1	1	0	0	0
Total	**297**	**208**	**81**	**30**	**0**

9. The initial apportionment for civilian personnel for the financial period 1 July 2009 to 30 June 2010 amounted to $10,274,000; the revised estimates amount to $7,803,300, a reduction of $2,470,700.

10. The Advisory Committee was informed that: 80 civilian international staff have been reassigned to other peacekeeping operations; 15 have been repatriated; and 3 transferred to the follow-up Georgia operation. A total of 203 national staff have been separated and 202 have been paid termination indemnity; due to the terms of appointment under general temporary assistance, one national staff member was not eligible for the payment of termination indemnity.

11. The initial apportionment for general temporary assistance for the financial period 1 July 2009 to 30 June 2010 amounted to $96,000; the revised estimates amount to $327,200, an increase of $231,200 (240.8 per cent). The increased requirements are due to the replacement of national staff, mainly in the months of September and October 2009, with individual contractors to assist in the administrative liquidation of the mission and for one temporary national General Service staff member for four months. The Advisory Committee was informed that the individual contractors hired were newly hired individuals whose skill sets were commensurate with the work required in connection with liquidation activities. In September, 90 former UNOMIG national staff were rehired as individual contractors under general temporary assistance, and 50 were rehired in October, for the purpose of mission liquidation.

12. The resources required for the payment of termination indemnity are included under the national staff category, for which the revised estimates amount to $2,971,500, a reduction of $411,300 from the initial apportionment for 2009/10. The Advisory Committee was informed that an amount of $2,078,161 (gross) had been accrued in respect of indemnity payments; the final amount would be reported in the performance report for the period 2009/10.

13. The Advisory Committee was further informed that contracts were terminated before the end of the liquidation period in order to enable the mission to complete the processing of pension benefits since pension entitlements, personnel separation notification and pension fund reports were to be finalized for action of the United Nations Joint Staff Pension Fund (UNJSPF) prior to the end of the field liquidation period. The Committee was informed that, in order to ensure that UNJSPF would be able to address pension payments while the mission was in the process of liquidating, staff had been terminated in the last two months of the liquidation period and 90 had been placed under general temporary assistance contracts, thus ensuring that their pension reconciliations would be completed. The Committee was informed that the United Nations Staff Rules do not prohibit the re-employment of former staff, who were terminated for reasons of abolishment of post or reduction of staff, as individual contractors.

3. Operational costs

(United States dollars)

Initial apportionment 2009/10	*Revised estimates 2009/10*	*Variance*
4 055 300	2 686 400	(1 368 900)

14. The initial apportionment for operational costs for the financial period 1 July 2009 to 30 June 2010 amounted to $4,055,300; the revised estimates amount to $2,686,400, a reduction of $1,368,900 (33.8 per cent).

15. The reduced estimates are attributable mainly to lower requirements in connection with the drawdown of the mission under: (a) consultants, for which no resources were required; (b) facilities and infrastructure, owing to fewer months of required maintenance services, the termination of rental contracts, and the non-provision of maintenance services for roads and bridges, which was partially offset by the provision of $350,000 for dismantling and restoration of facilities in Gali and Zugdidi to their original condition; and (c) air transportation, owing to a lower number of flight hours during the liquidation period and the termination of contracts for fixed-wing aircraft and helicopters.

16. The initial apportionment for official travel for the financial period 1 July 2009 to 30 June 2010 amounted to $103,300; the revised estimates amount to $339,200 or an increase of $235,900 (228.4 per cent). The budget document indicates that the increased requirements are attributable to implementation of new conditions of service for staff in non-family missions, pursuant to General Assembly resolution 63/250. As a result, staff who are required to travel on official business within a mission area receive payment of daily subsistence allowance instead of mission subsistence allowance. The revised estimate also includes a provision for 181 trips within the mission area and 18 trips outside the mission area.

17. Upon enquiry, the Advisory Committee was provided with a breakdown of non-training travel requirements for travel within the mission area, as follows:

Official travel
(non-training)

1 July 2009 to 30 June 2010

(Thousands of United States dollars)

Breakdown of travel requirements by component
(Within the mission area)

Executive direction and management

	Purpose of travel	*Number of trips*	*Total*
Gali	Chairing meeting of the parties	4	1 272.0
Gali	Meetings of the parties	4	1 272.0
Sukhumi	Exit travel	1	1 060.0
	Subtotal	**9**	**3 604.0**

Component 1: Support

	Purpose of travel	*No. of trips*	*Total*
Tbilisi	Administrative/technical support: office of the Chief/ mission support	16	13 568.0
Tbilisi	Administrative/technical support: air operations	1	7 420.0
Zugdidi	Administrative/technical support: communications and information technology section	30	15 900.0
Tbilisi	Administrative/technical support: procurement	4	5 088.0
Zugdidi	Administrative/technical support: security	7	22 260.0
Zugdidi	Administrative/technical support: transport	6	1 272.0
Zugdidi	Administrative/technical support: engineering	40	12 720.0
Zugdidi	Administrative/technical support: General Services	20	4 240.0
Zugdidi	Administrative/technical support: Mission support	48	152 640.0
	Subtotal	**172**	**235 108.0**
	Total	**181**	**238 712.0**

IV. Other comments and observations

A. Liquidation activities

18. The Advisory Committee was informed that the Department of Field Support assumed the lead role in the liquidation process and that a working group had been established at Headquarters in New York which was responsible for delivering coordinated advice and integrated support services. The Committee was also informed that the established integrated operational team played a central role and acted as a coordinator of the political, financial and logistical aspects during the liquidation process. The Committee will provide its comments on the liquidation of UNOMIG in the context of the report on the final disposition of assets.

B. Lessons learned

19. **The Advisory Committee points out that, while each field mission operates under its own unique circumstances, there are similarities among missions. The Committee trusts that the experience gained in the operation of UNOMIG, including the liquidation exercise, will be recorded and appropriately evaluated to serve as a valuable lessons learned guideline for other field missions.**

V. Conclusion

20. The actions to be taken by the General Assembly in connection with the financing of UNOMIG for the period from 1 July 2008 to 30 June 2009 are indicated in paragraphs 33 (a) to (d) of the performance report (A/64/463). **The Advisory Committee recommends acceptance of the Secretary-General's proposals.**

21. The actions to be taken by the General Assembly in connection with the revised estimates of UNOMIG for the period from 1 July 2009 to 30 June 2010 is indicated in paragraphs 30 (a) and (b) of the proposed revised budget (A/64/464). **The Committee recommends acceptance of the Secretary-General's proposals.**

Documentation

- Performance report on the budget of the United Nations Observer Mission in Georgia for the period from 1 July 2008 to 30 June 2009 (A/64/463)
- Revised budget of the United Nations Observer Mission in Georgia for the period from 1 July 2009 to 30 June 2010 (A/64/464)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the financial performance report of the United Nations Observer Mission in Georgia for the period from 1 July 2007 to 30 June 2008 and proposed budget of the United Nations mission for the period from 1 July 2009 to 30 June 2010 (A/63/746/Add.6)
- Budget of the United Nations Observer Mission in Georgia for the period from 1 July 2009 to 30 June 2010 (A/63/684)
- General Assembly resolution 63/293 on the financing of the United Nations Observer Mission in Georgia
- Security Council resolution 1866 (2009)

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Support by the United Nations system of the efforts of Governments to promote and consolidate new or restored democracies

Prevention of armed conflict

Letter dated 30 October 2009 from the Permanent Representatives of Argentina and Slovakia to the United Nations addressed to the Secretary-General

We have the honour to inform you about the international workshop on Contributing to the United Nations Approach to Security Sector Reform: Insights from Latin America and the Caribbean that was co-hosted by Argentina and Slovakia. The workshop was held in Buenos Aires on 28 and 29 September 2009 (see annex).

We request you kindly to have the enclosed co-Chairs' statement circulated to all States Members of the United Nations for their consideration.

(*Signed*) Jorge **Argüello**
Ambassador Extraordinary and Plenipotentiary
Permanent Representative of Argentina
to the United Nations

(*Signed*) Miloš **Koterec**
Ambassador Extraordinary and Plenipotentiary
Permanent Representative of the Slovak Republic
to the United Nations

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Annex to the letter dated 30 October 2009 from the Permanent Representatives of Argentina and Slovakia to the United Nations addressed to the Secretary-General

International Workshop on Contributing to the United Nations Approach to Security Sector Reform: Insights from Latin America and the Caribbean

Co-hosted by Argentina and Slovakia
28 and 29 September 2009, Buenos Aires

Co-Chairs' statement

1. The International Workshop on Contributing to the United Nations Approach to Security Sector Reform: Insights from Latin America and the Caribbean was held on 28 and 29 September 2009 in Buenos Aires, Argentina. The workshop was a joint initiative by Argentina and Slovakia, with the support of the United Nations Development Programme, the Government of Canada, and the Geneva Centre for the Democratic Control of Armed Forces and was attended by over 100 participants representing 26 countries, the United Nations system as well as several non-governmental organizations. The workshop was organized in the context of the ongoing debate on security sector reform within the United Nations. The workshop was co-chaired by the Ministers for Foreign Affairs of Argentina and Slovakia, Mr. Jorge Enrique Taiana and Mr. Miroslav Lajčák. The United Nations Resident Coordinator, Carlos Felipe Martinez, also addressed the audience on behalf of the United Nations system in the opening session.

2. The workshop is part of the series of regional workshops that are being hosted on regional perspectives on security sector reform, and, in particular, on how these perspectives and experiences can feed into the emerging United Nations approach to security sector reform. The first such workshop, hosted by South Africa and Slovakia, was held in Cape Town, South Africa, in November 2007. The United Nations emerging approach to security sector reform dates back to 2007, when Slovakia placed security sector reform on the agenda of the Security Council. The Security Council open debate that was organized on 20 February 2007 resulted in a first presidential statement on security sector reform, which recognized the need for a report of the United Nations Secretary-General on the subject. The report was also requested by the Special Committee on Peacekeeping Operations, which has in recent years dedicated significant efforts to enhancing United Nations capacities for security sector reform in peacekeeping operations. The Secretary-General's report entitled "Securing peace and development: the role of the United Nations in supporting security sector reform" was released in January 2008 (A/62/659-S/2008/39).

3. The objectives of the workshop were to (i) provide a forum for Latin American and Caribbean countries to reflect on their experiences in security sector reform and articulate a Latin American and Caribbean perspective on security sector reform; (ii) make recommendations for improving coherence, coordination and complementarity of United Nations support to security sector reform in Latin American and the Caribbean; and (iii) provide a forum for Latin American and

Caribbean countries to contribute to the ongoing efforts to develop a United Nations approach to security sector reform.

4. The workshop noted that, while strong focus on security sector reform in post-conflict contexts is essential, it must not be forgotten that security sector reform experiences in other environments also deserve attention as part of wider efforts to support security, development, human rights, the rule of law and democratic governance. The workshop expressed the hope that the conference will provide a window of opportunity for widening the current United Nations approach to considering the needs, challenges and lessons from these other contexts. It was recognized in particular that countries in the Latin American and Caribbean region must face evolving security challenges that risk damaging their democratic values. Such challenges include the influence of organized crime in the rule of law and security institutions, reduced security for the population due to the increase in violent crime, sexual violence, gang violence and narco-trafficking, and the prominence of unregulated private security companies. In this context, it was recognized that the security sector reform community needs to develop new approaches to deal with these particular challenges.

Latin American and Caribbean perspectives on security sector reform

5. The workshop acknowledged that although it is difficult to generalize the vast experiences of the Latin American and Caribbean region, and that no common understanding of security sector reform exists, a number of unique challenges may be said to define the region's vision of security sector reform. In particular, problems with crime and violence have determined the way Latin American and Caribbean defines the priorities in its security sector reform agenda. Particular emphasis is given to combating crime through a citizen security lens and the local management of security.

6. Lessons from the region's past have pointed to the need for enhancing democratic control of the military by civilian authorities. In this respect, supporting the responsibility of civilians to lead that process is considered of key importance. Clearly delineating the roles of the military and the police is another important theme in the Latin American and Caribbean dialogue on security sector reform. For its part, intelligence reform is recognized as essential to an effective, efficient and accountable security sector, for example, in playing a role in counter-trafficking initiatives. It was recognized, however, that it is a significant challenge for the region to move beyond a narrow vision of the intelligence services to one where the institution is at the service of public and citizen security.

7. The workshop recognized that in order to combat crime and corruption, a long-term and holistic approach to reforms and transformation processes needs to be taken. Political circumstances and pressure for dealing urgently with crime have often pushed reform in an expeditive rather than a structural direction, resulting in limited success of reforms. This is a key lesson identified in the region, where it is recognized that efforts need to be made to move away from this short-term approach to embrace a broader reform framework based on democratic governance and the rule of law. As part of such efforts, gender perspectives should be better reflected in security sector reform policies.

8. Arms trafficking and narco-trafficking make regional approaches to security sector reform essential. However, it was recognized that assuming collective

responsibility is also important. The United Nations has a fundamental role to play in setting standards; however, ultimately, regional and subregional organizations have the key role to play in informing the United Nations standard-setting process and in converting agreed standards into ones that are relevant to the region, and eventually in creating monitoring mechanisms that facilitate the implementation of such standards.

Latin American and the Caribbean and the United Nations approach to security sector reform

9. The workshop observed that regional perspectives are essential to the establishment of building blocks that can support the development of the United Nations approach to security sector reform. Latin American and Caribbean countries are an integral part of this global picture and can offer important lessons from their experiences that can feed into this United Nations approach. In particular, it was noted that Latin American and Caribbean countries have been pioneers in crime and violence prevention. In this respect, the importance of holistic approaches at both the national and local levels was underlined. Achieving the necessary political leadership is considered a key lesson, and it was recognized that this should also be fostered at the local level where more support often needs to be centred. The important role that local authorities can play in supporting their constituents to overcome these security dilemmas is a key theme that deserves further attention.

10. It was recognized that some Latin American and Caribbean countries are facing important challenges with supporting reforms in areas such as strengthening the governance and oversight of the security sector, for example. It was suggested that this is a role where the United Nations could offer lessons learned from other contexts. The United Nations role in security sector reform norms and standard-setting was also considered to be an important tool the Latin American and Caribbean region may be able to draw from.

11. Another important theme at the workshop was the role of Latin American and Caribbean countries in supporting security sector reform in United Nations peacekeeping missions. The workshop received with appreciation the briefings by Argentina and Canada on their experiences in supporting police reform in Haiti. It was recognized that the 2x9 mechanism, which gathers Latin American and Caribbean countries engaged in Haiti, provides an important lesson learned on how States can make a useful contribution to stabilization and reconstruction efforts through the harmonization of bilateral support.

Follow-up

12. This meeting was considered an opportunity to share the normative framework based on the Secretary-General's report with Latin American and Caribbean countries in order to benefit from their regional experiences and perspectives. The workshop expressed the desire for the meeting to be a contribution to ongoing Latin American and Caribbean efforts in security sector reform. It was also recognized that there is a need for increased regional collaboration regarding organized crime and trafficking within the overall United Nations approach to security sector reform, and that efforts need to be strengthened with regional organizations in this regard.

13. A number of follow-up activities were identified to maintain momentum: (i) the co-Chairs undertake to bring the results of this workshop to the

attention of the United Nations Member States and to circulate it as a United Nations document; (ii) the co-Chairs have agreed to inform other international organizations of which they are members, as appropriate, on the conclusions and outcomes of the workshop; (iii) the United Nations (under the auspices of the United Nations security sector reform inter-agency Security Sector Reform Task Force) undertakes to visit the Secretariat of the Organization of American States in order to identify potential opportunities for future cooperation on security sector support in relation to regional mechanisms for combating trans-border crime.

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Programme budget for the biennium 2008-2009

Administration and budgetary aspects of the financing of the United Nations peacekeeping operations

Second progress report of the Secretary-General on the adoption of International Public Sector Accounting Standards by the United Nations

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the second progress report of the Secretary-General on the adoption of International Public Sector Accounting Standards by the United Nations (A/64/355). During its consideration of the report, the Committee met with representatives of the Secretary-General, who provided additional information and clarification.

2. The background of the project is provided in section I of the Secretary-General's report. As indicated, in November 2005, the High-level Committee on Management of the Chief Executives Board for Coordination recommended that all United Nations system organizations adopt the International Public Sector Accounting Standards (IPSAS), effective no later than 2010. By its resolution 60/283, the General Assembly approved the adoption by the United Nations of the International Public Sector Accounting Standards, as well as the resources requested to begin the process of implementation. The Secretary-General provided updates on the adoption of IPSAS in his report on the progress and impact assessment of management improvement measures (A/62/69) and in his first progress report (A/62/806). The Advisory Committee commented on the issue in its report on the financial reports and audited financial statements and reports of the Board of Auditors for the period ended 31 December 2007 (A/63/474, paras. 20-23) and in its report on the first progress report (A/63/496). In his second progress report, the Secretary-General provides an update on progress made towards the implementation of IPSAS during the period from 1 April 2008 to 31 July 2009 by the United Nations system as a whole and within the United Nations itself.

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United Nations system-wide IPSAS adoption project

3. In March 2006, the High-level Committee on Management approved a jointly funded system-wide project to support a harmonized framework of IPSAS-compliant policies, provide guidance and support and achieve economies in addressing common implementation issues. As indicated by the Secretary-General, the system-wide strategy for IPSAS implementation has two aspects: a phased approach to implementation and a two-level approach to resources. The phased implementation strategy recognized that some United Nations system organizations were at a more advanced stage of readiness for IPSAS adoption than others and were targeting implementation effective 2008, while the majority of the organizations would benefit from lessons learned and were targeting IPSAS adoption effective 2010 or as soon as possible thereafter. The two-level approach involves providing implementation resources at the system-wide level and at the individual organization level: harmonized IPSAS accounting policies and guidance are developed through a consultative process at the system-wide level, whereas each entity is responsible for establishing its own project team and dedicating sufficient resources to ensuring the implementation of IPSAS.

4. In paragraphs 9 to 11 of his report, the Secretary-General provides information on the governance, organization and budget of the system-wide IPSAS adoption project. He indicates that the main development since the previous progress report has been the decision of the High-level Committee on Management to approve the continuance of system-wide support for the project for the period 2010-2011, but at a reduced level of expenditure, which would decrease from $2.332 million in 2008-2009 to $1.131 million. The staffing of the project team would be reduced from the current level of five Professional-level (general temporary assistance) staff to three Professional-level staff (1 P-5 team leader and 2 P-4 financial analysts) and one part-time assistant at the General Service level. The Advisory Committee notes that responsibility for the activities related to IPSAS training were transferred to the United Nations IPSAS Implementation Project Team in October 2008, in anticipation of the reductions in system-wide IPSAS team resources (A/64/355, para. 41; see also para. 10 below).

5. The major activities accomplished by the system-wide project team during the reporting period are outlined in paragraphs 12 to 19 of the Secretary-General's report. The Committee notes that the activities of the system-wide project team remained focused on developing IPSAS-compliant harmonized accounting policies and guidance; providing input into the development of new standards issued by the International Public Sector Accounting Standards Board; representing United Nations system issues to the Board and communicating Board developments to the Task Force on Accounting Standards. A system-wide approach to training, including a training strategy and training materials, has been completed, in collaboration with the United Nations IPSAS Implementation Project Team (see paras. 10 and 11 below). The Secretary-General indicates that, with the completion of these activities, the bulk of the outstanding work is related to project roll-out activities.

6. The Advisory Committee notes that the World Food Programme (WFP) transitioned to IPSAS effective 1 January 2008, thereby becoming the first IPSAS adopter within the United Nations system. The Committee further notes that WFP issued its first set of IPSAS-compliant financial statements for the year ended 31 December 2008, which received an unqualified audit opinion from the external

auditor. **The Committee considers this development to be an important milestone in the United Nations system-wide IPSAS adoption project and welcomes the efforts of WFP in this regard. It emphasizes the role of the system-wide Steering Committee and project team in drawing lessons learned from the experience of early adopters and in disseminating such information to the other entities of the United Nations system.**

7. Concerning overall IPSAS implementation readiness for 2010 (A/64/255, paras. 23 and 24), the Secretary-General notes that for an organization to adopt IPSAS effective 2010, all policies, procedures and systems need to be ready by 1 January 2010. Furthermore, because of the time needed to make changes to policies, procedures and systems, most organizations would need to have completed key implementation steps, such as budget approval, the development of detailed project plans and an assessment of necessary information system changes, a minimum of two years before their target date, that is, no later than by January 2008. Ten organizations reported that they were continuing to target implementation in 2010, but others have deferred IPSAS adoption until 2011-2012. As indicated in paragraph 24 of the report, during 2008 concerns were raised about certain entities and their readiness for IPSAS adoption in 2010, as it became clear that they had not completed some of the requisite steps. The implementation steps that must be completed before December 2009 in order for 2012 implementation to proceed without major risks are set out in paragraph 28 of the report of the Secretary-General. A list of the United Nations organizations and their IPSAS implementation targets is provided in annex III to the report. **The Advisory Committee stresses the key role of the system-wide Steering Committee and project team in sharing information, supporting the participating organizations through all phases of their projects, providing guidance on implementation requirements and project planning and monitoring implementation progress. The Committee also emphasizes the role of the system-wide function in developing harmonized system-wide accounting policies and guidance, ensuring consistent application and interpretation of those policies across the system and advising organizations on the amendments required to align their financial regulations and rules for IPSAS.**

United Nations IPSAS adoption project

8. The United Nations strategy is to integrate IPSAS adoption into the replacement of its existing information technology systems which cannot meet the requirements of IPSAS without extensive adaptation. The IPSAS implementation timetable must therefore be synchronized with the introduction of the new enterprise resource planning system. As indicated, the implementation strategy of the enterprise resource planning project has been modified in recent months (see A/64/380). Under the recommended "pilot first" strategy, Organization-wide deployment of the enterprise resource planning system is projected by the third quarter of 2013. The Secretary-General indicates that the issuance of the first full set of IPSAS-compliant financial statements is now targeted for the year ending 31 December 2014 and will remain subject to the successful and timely implementation of the enterprise resource planning project.

9. The Advisory Committee notes that the governance of the IPSAS implementation project has been strengthened, with an expanded role and membership of the United Nations IPSAS Steering Committee, ensuring the

engagement of field offices and the synchronization of the IPSAS project with the enterprise resource planning project. **The Committee welcomes this development.**

10. In addition, the United Nations IPSAS Implementation Project Team, established in April 2007 with a staffing component of five staff members (1 P-5 (Project Team Leader), 2 P-4, 1 P-3 and 1 General Service (Other level)) is to be strengthened with three additional team members at the Professional level in anticipation of an increase in the pace of IPSAS implementation activities in conjunction with the enterprise resource planning project. Upon enquiry, the Advisory Committee was informed that the IPSAS requirements for the biennium 2010-2011 are to be apportioned among the various sources according to the cost-sharing formula applied in the context of the enterprise resource planning project, namely, 15 per cent from the regular budget, 62 per cent from the support account for peacekeeping operations and 23 per cent from the special accounts for programme support costs.[1] The main tasks of the United Nations IPSAS Implementation Project Team are listed in paragraph 39 of the Secretary-General's report.

11. The Secretary-General indicates that one of the major achievements of the United Nations IPSAS Implementation Project Team during the reporting period was the development of training products to support IPSAS implementation across the United Nations system. Seven computer-based training courses have been developed and deployed to United Nations organizations, and another 11 instructor-led training courses are now in the final stages of completion. He also indicates that significant progress has been made in preparing for formal training on IPSAS and that a preliminary IPSAS training plan for the period 2010-2011 has been developed. The system-wide approach is outlined in paragraph 19 of the Secretary-General's report.

12. The Secretary-General states that a broad segment of United Nations staff require IPSAS training, distinguishing between awareness training and conceptual training. Awareness training will be delivered primarily by means of a computer-based training course entitled "Orientation to IPSAS", which sets out the purpose, challenges and benefits of the adoption of IPSAS at the United Nations, targeting some 3,500 staff worldwide. The Secretary-General views awareness training as a key component of the overall change-management process. Conceptual training is to be delivered through both computer-based and instructor-led training courses. Computer-based conceptual training will be widely available to all staff, while instructor-led training primarily targets specialized staff in finance and related areas. In paragraphs 70 to 72 of his report, the Secretary-General provides further details on the training plan, including the time frame, the trainers and the number and location of workshops. **The Advisory Committee notes that the transition to IPSAS represents a major effort in terms of training and change management. It emphasizes the need to keep the training plan under review and to adjust requirements in the light of experience and lessons learned so as to ensure the most efficient utilization of resources. The Committee further requests the**

[1] Overhead income generated by expenditures relating to technical cooperation, general trust funds and reimbursement for administrative support provided by the Organization to extrabudgetary entities, such as the United Nations Development Programme and the United Nations Children's Fund, is credited to the special accounts for programme support costs.

Secretary-General to ensure close coordination between the enterprise resource planning project and the IPSAS project teams in this regard.

13. With respect to the IPSAS requirement for the presentation of consolidated financial statements for reporting entities and their controlled entities (see A/64/355, para. 45), the Advisory Committee notes that the United Nations IPSAS Implementation Project Team has initiated a project to further consider whether there is a requirement for the United Nations to present such consolidated financial statements under IPSAS. Some of the complexities underpinning the requirement are set out in paragraph 46 of the report. The Secretary-General intends to pursue an examination of this issue, in consultation with the Office of Legal Affairs and the funds and programmes, and to report to the General Assembly at a later date. **The Committee encourages the Secretary-General to pursue his examination of the IPSAS requirement for consolidated statements and its applicability and/or application to the United Nations system. It looks forward to the outcome of that examination.**

14. An update on the status of expenditures is provided in paragraphs 74 and 75 of the report. The estimated requirements for the biennium 2010-2011 would increase significantly, to an amount of $9,855,200. This overall amount comprises $3,655,100 under the regular budget, $4,278,200 under the support account for peacekeeping operations and $1,921,900 from the special accounts for programme support costs.[1] The Advisory Committee notes that the increased expenditures projected for 2010-2011 are largely related to activities in the areas of data preparation, consultancy services and IPSAS-related training that were postponed from the biennium 2008-2009 in order to ensure synchronization with the activities of the enterprise resource planning project.

15. Overall expenditures for the current biennium are projected at $2,249,900 as at 31 July 2009, including $1,733,300 and $516,600 under the regular budget and support account for peacekeeping operations, respectively. Upon enquiry, the Committee was provided with the updated status of expenditures as at 30 September 2009, which is shown in the table below.

Status of expenditures as at 30 September 2009 relating to the adoption of the International Public Sector Accounting Standards at the United Nations

(Thousands of United States dollars)

Object of expenditure	*2008-2009 expenditures up to 30 September 2009*
Regular budget	
Posts	1 121.8
General temporary assistance	—
Consultants	—
Travel of staff	27.5
Contractual services	0.3
General operating expenses	1.1
Supplies and materials	1.2

Object of expenditure	*2008-2009 expenditures up to 30 September 2009*
Section 28B, Office of Programme Planning, Budget and Accounts	1 151.9
Section 31, Jointly financed activities	732.2
Subtotal	**1 884.1**
Support account for peacekeeping operations	516.6
Total	**2 400.7**

16. **The Advisory Committee recommends that the General Assembly take note of the Secretary-General's report.**